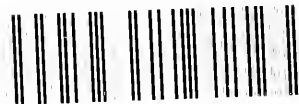


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U. S. SANITARY COMMISSION.

No. 91.

On the 22d March, 1864, the Sanitary Commission resolved to ask the aid and co-operation of an Auxiliary Finance Committee, to be composed of gentlemen of the highest position and standing, on whose advice it could depend in any questions that might arise as to the best management of its funds.

It was thought desirable that this Committee should also be requested from time to time, to pass upon and examine the accounts and vouchers of its Treasurer. These have been audited and examined by Committees appointed by the Commission and consisting of its own members, at intervals of not less than three months, ever since the Commission was appointed in June, 1861, and have been found correct. But the amount confided to the Commission by the people has been so large, and the responsibility thus imposed on it so heavy, that a thorough investigation of its expenditures by gentlemen not belonging to its own body seemed expedient for the protection of the Commission and the satisfaction of the public.

Messrs. A. A. Low, Jonathan Sturges and John Jacob Astor, Jr., having consented to act as such Auxiliary Finance Committee, all the books, accounts, and vouchers of the Treasurer from June 26th, 1861, the date of the first entry they contain (including those of the Washington and Louisville Offices) were laid before this Committee. It proceeded to engage the services of a professional accountant, and on the 30th May, 1865, reported the result of its examination down to January, 1865.

The reports of the Committee and of its accountant, are as follows :

NEW YORK, May 30, 1865.

GEO. T. STRONG, Esq.,
Treasurer.

Dear Sir,

We hereby certify that Mr. James M. Halsey, Teller of the Seamens Savings Bank, was selected and appointed by us to examine into the books and accounts of the Sanitary Commission, and after many months devoted to this work more or less continuously, the accompanying certificate shows the result of his examination.

His name is appended to a statement of receipts and disbursements from June 26, 1861, to January 1, 1865, sent herewith, the aggregate being \$3,470,587 94.

Respectfully yours,

(Signed)

J. J. ASTOR, Jr.,
A. A. LOW,
JON'N STURGES.

78 Wall Street,

NEW YORK, July 20, 1864.

Messrs. A. A. Low, Esq.,
JONATHAN STURGES, Esq.,
J. J. ASTOR, Jr., Esq.

Gentlemen,

I have to report (pursuant to your instructions) that the accounts of the Treasurer of the U. S. Sanitary Commission have been carefully examined, and that I find them *correct*, in all particulars.

The examination included the Bank accounts kept by the Treasurer, and I find vouchers returned for the same, correct both as to *date* and amount.

Herewith I hand you a statement of the receipts and disbursements of the Commission from June 26, 1861, to May 1, 1864, showing a balance of cash on hand of \$394,598 62, which I find to have been the balance on the Bank Books at that date.

Any further information you may wish in regard to the accounts, I shall be pleased to furnish, with the assistance of the Assistant Secretary (Mr. B. Collins) at any time when required.

Respectfully yours,

JAS. M. HALSEY.

NEW YORK, March 30, 1865.

Messrs. A. A. Low, Esq.,
 JONATHAN STURGES, Esq., } *Committee.*
 J. J. ASTOR, JR., Esq.

Gentlemen,

Herewith I hand you my report of the operations of the U. S. Sanitary Commission from June 1861 to Jan. 1865.

Upon a careful examination of the books, I find vouchers for all disbursements, and to the best of my knowledge and belief, the enclosed account is correct in every particular.

Respectfully, yours &c.,

JAS. M. HALSEY.

The same Committee has been requested to continue its examination from 1st January, 1865, until the affairs of the Commission shall be finally wound up. The result of such future examination will be duly laid before the public.

HENRY W. BELLows,

President.

JOHN S. BLATCHFORD,

General Secretary.

823 Broadway, New York, June 1, 1865.

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